		FOR OHF USE					

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2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0012864

Facility Name: Pleasant View Luther Home

Address: 505 College Avenue (Number) Ottawa (City) 61350 (Zip Code)

County: LaSalle

Telephone Number: 815-434-1130 **Fax #** ( )

IDPA ID Number: 36-2167830001

Date of Initial License for Current Owners: 1959

Type of Ownership:

x	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL		
	x	Charitable Corp.		Individual		State	
		Trust		Partnership		County	
IRS Exemption Code	501C(3)			Corporation		Other	
				"Sub-S" Corp.			
				Limited Liability Co.			
				Trust			
				Other			

In the event there are further questions about this report, please contact:
Name: Karl Norem **Telephone Number:** 815-434-1130

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 9/01/03 to 8/31/04 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) Karl Norem
(Title) Administrator

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title) Duane K. Lockas,C.P.A.
(Firm Name & Address) Roenfeldt & Lockas, P.C.
610 Clinton St., Ottawa,IL 61350
(Telephone) 815-433-0464 Fax # 815-433-6464

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	145	Skilled (SNF)	145	53,070	1
2		Skilled Pediatric (SNF/PED)			2
3	65	Intermediate (ICF)	65	23,790	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	210	TOTALS	210	76,860	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	23,456	20,186	5,826	49,468	8
9	SNF/PED					9
10	ICF	9,327	9,244		18,571	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	32,783	29,430	5,826	68,039	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.52%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 06/28/37

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 145 and days of care provided 5,826

Medicare Intermediary Administar Federal

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 8-31 Fiscal Year: 8-31

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary		9,215	1,310,336	1,319,551		1,319,551		1,319,551			1
2	Food Purchase											2
3	Housekeeping	269,487	84,318		353,805		353,805		353,805			3
4	Laundry	55,645	72,504		128,149		128,149		128,149			4
5	Heat and Other Utilities			275,945	275,945		275,945	(16,145)	259,800			5
6	Maintenance	191,856	24,783	35,945	252,584		252,584	(1,590)	250,994			6
7	Other (specify):*											7
8	**TOTAL General Services**	516,988	190,820	1,622,226	2,330,034		2,330,034	(17,735)	2,312,299			8
	B. Health Care and Programs											
9	Medical Director			10,200	10,200		10,200		10,200			9
10	Nursing and Medical Records	3,341,820	219,985	83,649	3,645,454	(24,482)	3,620,972		3,620,972			10
10a	Therapy	452,803	11,665	1,295	465,763		465,763		465,763			10a
11	Activities	133,842	14,061	557	148,460		148,460		148,460			11
12	Social Services	159,079	4,685	7,657	171,421		171,421		171,421			12
13	Nurse Aide Training	25,344	905		26,249		26,249		26,249			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	4,112,888	251,301	103,358	4,467,547	(24,482)	4,443,065		4,443,065			16
	C. General Administration											
17	Administrative	80,144		537	80,681		80,681		80,681			17
18	Directors Fees											18
19	Professional Services			76,558	76,558		76,558	(873)	75,685			19
20	Dues, Fees, Subscriptions & Promotions			16,328	16,328		16,328	(413)	15,915			20
21	Clerical & General Office Expenses	240,192	28,418	69,227	337,837		337,837		337,837			21
22	Employee Benefits & Payroll Taxes			1,487,546	1,487,546		1,487,546		1,487,546			22
23	Inservice Training & Education											23
24	Travel and Seminar			9,613	9,613		9,613		9,613			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			149,824	149,824		149,824		149,824			26
27	Other (specify):* **Marketing**	61,562	10,040	1,558	73,160		73,160		73,160			27
28	**TOTAL General Administration**	381,898	38,458	1,811,191	2,231,547		2,231,547	(1,286)	2,230,261			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	5,011,774	480,579	3,536,775	9,029,128	(24,482)	9,004,646	(19,021)	8,985,625			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Pleasant View Luther Home #0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			270,284	270,284		270,284	(8,944)	261,340			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			175,247	175,247		175,247		175,247			32
33	Real Estate Taxes			4,108	4,108		4,108	(4,108)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	**TOTAL Ownership**			449,639	449,639		449,639	(13,052)	436,587			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			162,488	162,488		162,488		162,488			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			115,290	115,290		115,290		115,290			42
43	Other (specify):* **Radiology & Lab**					24,482	24,482		24,482			43
44	**TOTAL Special Cost Centers**			277,778	277,778	24,482	302,260		302,260			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	5,011,774	480,579	4,264,192	9,756,545		9,756,545	(32,073)	9,724,472			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(16,145)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(8,944)	30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Page 5A	(6,984)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (32,073)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (32,073)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology	X		24,482	10	42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$ 24,482		47

STATE OF ILLINOIS

Pleasant View Luther Home

ID# 0012864

Report Period Beginning: 9/01/03

Ending: 8/31/04

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Non-Care Dues	$ (413)	20	1
2	Non-Care Related Real Estate Taxes	(4,108)	33	2
3	Maintenance Salaries For Work On Related			3
4	Organizations(Luther Place & Luther Estates)	(1,590)	6	4
5	Fund Drive Consultant	(873)	19	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(6,984)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Pleasant View Luther Home **#** 0012864 **Report Period Beginning:** 9/01/03 **Ending:** 8/31/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(16,145)	0	0	0	0	0	0	0	0	0	0	(16,145)	5
6	Maintenance	(1,590)	0	0	0	0	0	0	0	0	0	0	(1,590)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(17,735)	0	0	0	0	0	0	0	0	0	0	(17,735)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(873)	0	0	0	0	0	0	0	0	0	0	(873)	19
20	Fees, Subscriptions & Promotions	(413)	0	0	0	0	0	0	0	0	0	0	(413)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(1,286)	0	0	0	0	0	0	0	0	0	0	(1,286)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(19,021)	0	0	0	0	0	0	0	0	0	0	(19,021)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Pleasant View Luther Home # 0012864 **Report Period Beginning:** 9/01/03 **Ending:** 8/31/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(8,944)	0	0	0	0	0	0	0	0	0	0	(8,944)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	(4,108)	0	0	0	0	0	0	0	0	0	0	(4,108)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(13,052)	0	0	0	0	0	0	0	0	0	0	(13,052)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(32,073)	0	0	0	0	0	0	0	0	0	0	(32,073)	45

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Morris Savings & Loan		X	Purchased Building			$ 3,445,000	$ 602,131	3/2008	6.5000	$ 39,470	1
2	Yorkville National Bank		X	Building Improvements	$8,000.00	06/08/01	1,100,000	1,001,002	06/08/06	6.5000	67,319	2
3	H. Jane Wallace Trust		X	Pay-Off Debt & Accts. Pay.	$6,746.00	10/16/00	900,000	813,275	10/15/20	6.5000	53,696	3
4	Yorkville National Bank		X	Line of Credit		08/19/03	145,000	145,000		5.7500	8,841	4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$14,746.00		$ 5,590,000	$ 2,561,408			$ 169,326	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 5,590,000	$ 2,561,408			$ 169,326	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	4,108	2
3. Under or (over) accrual (line 2 minus line 1).	$	4,108	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)	$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	4,108	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1999	3,548	8
	2000	3,636	9
	2001	3,930	10
	2002	4,048	11
	2003	4,168	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1200.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pleasant View Luther Home COUNTY LaSalle

FACILITY IDPH LICENSE NUMBER 0012864

CONTACT PERSON REGARDING THIS REPORT Karl Norem

TELEPHONE 815-434-1130 FAX #: 815-434-1135

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not b entered in Column D. Do not include cost for any period other than calendar year 200

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	22-14-401-017	Administrator's Residence	$ 4,108.00	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 4,108.00	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? _____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 200 tax bill which is normally paid during 2004

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 125,137 B. General Construction Type: Exterior _____ Frame Brick-Concrete Number of Stories _____

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

Pleasant View Luther Place-duplexes for independent living -20 units available
Pleasant View Luther Estates-duplexes for independent living-14 units available

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1		522,720		$ 19,606	1
2					2
3	TOTALS	522,720		$ 19,606	3

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4			1957	1957	$ 170,416	$	40	$	$	$ 170,416	4
5			1960	1943	122,955	3,493	40	3,493		116,878	5
6	65		1962	1962	766,241	921	40	921		759,009	6
7	145		1977	1977	3,768,795	94,220	40	94,220		2,606,749	7
8											8
	Improvement Type**										
9				1980	2,202	55	40	55		1,358	9
10				1980	1,196		15			1,196	10
11				1981	20,400		15			20,400	11
12				1982	85,607		6			85,607	12
13				1983	6,486	259	25	259		5,619	13
14				1983	14,007		15			14,007	14
15				1983	24,354		15			24,354	15
16				1983	1,538		20			1,538	16
17				1984	604		15			604	17
18				1984	1,403	24	20	24		1,403	18
19				1984	42,872		7			42,872	19
20				1984	6,403		15			6,403	20
21				1985	14,118	471	30	471		9,257	21
22				1985	17,527	876	20	876		17,233	22
23				1985	4,643		10			4,643	23
24				1985	10,785		10			10,785	24
25				1985	14,075		15			14,075	25
26				1985	6,875		15			6,875	26
27				1986	6,984	233	30	233		4,347	27
28				1986	1,288		15			1,288	28
29				1986	1,385		5			1,385	29
30				1986	3,707		15			3,707	30
31				1987	7,961	398	20	398		7,032	31
32				1988	4,389		15			4,389	32
33				1988	2,793	93	30	93		1,458	33
34				1991	12,726	424	30	424		5,372	34
35				1995	20,914	697	30	697		6,739	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38		1995	670	27	25	27		260	38
39	New Roof	1996	183,948	18,395	10	18,395		159,423	39
40	Wallcoverings	1996	10,886		5			10,886	40
41	Fire Doors	1996	1,675	168	10	168		1,454	41
42	New Door	1997	2,397	240	10	240		1,919	42
43	Nurses' Station	1997	14,188	946	15	946		7,568	43
44	Carpet, Tile and Wallcoverings	1997	20,692	1,379	15	1,379		9,654	44
45	Remodel-Beauty Shop	2001	17,605	1,174	15	1,174		4,696	45
46	Roof Improvements	2001	5,540	554	10	554		2,216	46
47	Building Renovations	2002	1,370,163	54,807	25	54,807		164,421	47
48	Roofing	2003	1,735	173	10	173		346	48
49	Engineering	2003	995	40	25	40		80	49
50	Roof and Drain	2004	5,098	510	10	510		510	50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 6,801,241	$ 180,577		$ 180,577	$	$ 4,320,431	70

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 586,725	$ 63,665	$ 63,665	$	Various	$ 374,755	71
72	Current Year Purchases	59,477	8,149	8,149		Various	8,149	72
73	Fully Depreciated Assets	1,004,928	3,320	3,320		Various	1,004,928	73
74								74
75	TOTALS	$ 1,651,130	$ 75,134	$ 75,134	$		$ 1,387,832	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Various	Various	$ 65,307	$	$	$	Various	$ 65,307	76
77		1996 Ford Van	2000	22,025	5,507	5,507		4	22,025	77
78										78
79										79
80	TOTALS			$ 87,332	$ 5,507	$ 5,507	$		$ 87,332	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 8,559,309	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 261,218	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 261,218	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 5,795,595	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Parkin Lot Lights & Imp.-79/80	$ 8,536	$	$ 8,536	86
87	Garage And Improv.-Various	27,310	790	25,554	87
88	Admin. Res. & Improv.-Var.	25,262	340	22,052	88
89	Land-Various Estates	90,787			89
90	House-Willard Avenue	72,500	2,900	51,233	90
91	TOTALS	$ 224,395	$ 4,030	$ 107,375	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$	$	$	$		$	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$	$	$	$		$	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Sidewalks & Parking Lots 87/88	$ 44,074	$ 1,999	$ 39,027	86
87	Gazebo 1989	3,962	198	3,103	87
88	Parking Lot Improvements-92	41,495		41,495	88
89	Entance & Parking Lot-2001	24,500	2,450	9,800	89
90	Sign-2003	3,209	267	489	90
91	TOTALS	$ 117,240	$ 4,914	$ 93,914	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$	$	$	$		$	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$	$	$	$		$	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Parking Lot Improvements-2004	$ 1,220	$ 122	$ 122	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 1,220	$ 122	$ 122	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease _____.

9. Option to Buy: ☐ YES ☐ NO Terms: _____ *

10. Effective dates of current rental agreement:
Beginning _____
Ending _____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ _____ Description: _____
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER AIDE 112

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- HOURS PER AIDE 84

B. EXPENSES

ALLOCATION OF COSTS (d)

		1 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		905		905
3	Classroom Wages (a)		2,084		2,084
4	Clinical Wages (b)		1,563		1,563
5	In-House Trainer Wages (c)		20,647		20,647
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests		1,050		1,050
9	TOTALS	$	$ 26,249	$	$ 26,249
10	SUM OF line 9, col. 1 and 2 (e)	$ 26,249			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	10
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	10

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service		Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	Line 10a & Col.8	2300	hrs	$ 64,421		$	$ 1,470	2,300	$ 65,891	1
2	Licensed Speech and Language Development Therapist	Line 10a & Co.8	2091	hrs	64,072			1,470	2,091	65,542	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	Line 10a & Col.8	5339	hrs	134,958			1,470	5,339	136,428	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy			# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Exceptional Care Program										12
13	Other (specify):										13
14	TOTAL				$ 263,451		$	$ 4,410	9,730	$ 267,861	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 8/31/04 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 1,534,364	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	668,779		3
4	Supply Inventory (priced at Cost)	20,491		4
5	Short-Term Investments	834		5
6	Prepaid Insurance	13,312		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Cash Advances	400		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,238,180	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	110,393		13
14	Buildings, at Historical Cost	6,999,305		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,790,928		16
17	Accumulated Depreciation (book methods)	(6,002,725)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp New Project Costs	232,020		22
23	Other(specify): Schedule Attached	(292,311)		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,837,610	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,075,790	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 521,952	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	205,167		29
30	Accrued Salaries Payable	240,855		30
31	Accrued Taxes Payable (excluding real estate taxes)	17,844		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	4,157		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Schedule Attached	118,372		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,108,347	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	2,356,241		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 2,356,241	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,464,588	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,611,204	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,075,792	$	48

***(See instructions.)**

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,248,355	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,248,355	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(619,173)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) **Schedule Attached**	(17,978)	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (637,151)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,611,204	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 7,837,340	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,837,340	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	706,456	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 706,456	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	661	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	30,791	14
15	Telephone, Television and Radio	18,802	15
16	Rental of Facility Space	3,600	16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 53,854	23
	D. Non-Operating Revenue		
24	Contributions	532,558	24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 532,558	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Pop Machine	6,173	28
28a	Other Income	991	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 7,164	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,137,372	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,330,034	31
32	Health Care	4,467,547	32
33	General Administration	2,231,547	33
	B. Capital Expense		
34	Ownership	449,639	34
	C. Ancillary Expense		
35	Special Cost Centers	277,778	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,756,545	40
41	**Income before Income Taxes (line 30 minus line 40)****	(619,173)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (619,173)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,968	2,120	$ 64,399	$ 30.38	1
2	Assistant Director of Nursing	1,968	2,192	57,932	26.43	2
3	Registered Nurses	33,404	36,600	788,091	21.53	3
4	Licensed Practical Nurses	22,943	25,181	438,805	17.43	4
5	Nurse Aides & Orderlies	165,327	177,883	1,924,840	10.82	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	8,493	9,729	257,151	26.43	7
8	Rehab/Therapy Aides	14,879	14,255	147,400	10.34	8
9	Activity Director	1,848	2,080	28,634	13.77	9
10	Activity Assistants	12,091	13,370	105,208	7.87	10
11	Social Service Workers	12,011	13,387	159,079	11.88	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	16,460	17,981	191,856	10.67	17
18	Housekeepers	24,599	27,343	269,436	9.85	18
19	Laundry	5,625	6,711	55,697	8.30	19
20	Administrator	1,936	2,080	79,581	38.26	20
21	Assistant Administrator					21
22	Other Administrative	1,976	2,080	58,394	28.07	22
23	Office Manager					23
24	Clerical	24,001	26,225	273,023	10.41	24
25	Vocational Instruction					25
26	Academic Instruction	1,044	1,092	20,647	18.91	26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,595	3,001	30,039	10.01	31
32	Other Health Care(specify)					32
33	Other(specify) Marketing	3,894	4,241	61,562	14.52	33
34	TOTAL (lines 1 - 33)	357,062	387,551	$ 5,011,774 *	$ 12.93	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	200	14,022		36
37	Medical Records Consultant	32	1,496		37
38	Nurse Consultant	21	903		38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	4	228		45
46	Other(specify) Medicare & Medicaid	60	7,150		46
47	Operations	250	38,739		47
48	Therapy Consultant	50	1,295		48
49	TOTAL (lines 35 - 48)	617	$ 63,833		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	250	$ 11,171		50
51	Licensed Practical Nurses	1,059	40,756		51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	1,309	$ 51,927		53

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Karl Norem	Administrator		$ 80,144
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 80,144

B. Administrative - Other

Description	Amount
Administrator's Residence	$ 537
TOTAL (agree to Schedule V, line 17, col. 3)	$ 537
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Roenfeldt & Lockas, P.C.	Accounting	$ 11,015
Frost, Ruttenberg & Rothblath,P.C.	Medicare Consultant	7,150
Hupp, Lanuti, Irion, & Burton	Legal	2,560
Renaissance Group	Fund Drive Consultant	873
Andrews, Koehler	Legal	2,889
NCS Health	Pharmacy Consultation	2,142
Extended Care Info.	Internet Services	708
A.D.P.	Payroll Services	6,644
Shred-Co	Shredding	2,271
KPMG LLP	Operational Audit	25,190
Diamond Insurance	W/C Audit	1,812
Omnicare		1,119
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 64,373

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 109,171
Unemployment Compensation Insurance	28,593
FICA Taxes	367,769
Employee Health Insurance	840,336
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Pensions	120,970
Employee Physical Exams	3,822
Education	1,562
Staff Recognition	15,323
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,487,546

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	8,429
Health Care Worker Background Check	
(Indicate # of checks performed)	
Life Services Network	4,960
Employers Assn. Of Illinois	435
Lutheran Services	2,091
Ottawa Area Chamber Of Commerce	155
Other Dues	258
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 16,328

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Schedule Attached	9,613
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 9,613

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Unicus		$ 2,000
Universal Int'l. RE	Liab. Ins. Inspection	3,500
Other Services	Misc.	2,552
Dept. Of Public Health	Long Term Care License	4,133
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 12,185

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$
Unemployment Compensation Insurance	
FICA Taxes	
Employee Health Insurance	
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
TOTAL (agree to Schedule V, line 22, col.8)	$

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed ____)	
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$

**See instructions.

Facility Name & ID Number Pleasant View Luther Home # 0012864 Report Period Beginning: 9/01/03 Ending: 8/31/04

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Pleasant View Luther Home # 0012864 **Report Period Beginning:** 9/01/03 **Ending:** 8/31/04

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Life Services Network$4960 Wellspring $11631**

(3) Did the nursing home make political contributions or payments to a politica
action organization? **No** If YES, have these costs
been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the
end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **91,234** Line **10 Disp.**

(7) Have all costs reported on this form been determined using accounting procedures
consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for
Schedule VII)? YES NO **X** If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department
of Public Aid during this cost report period. $ **115,290**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V
for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to
the Department of Public Aid, in addition to the daily rate, been properly classified
in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for
the patient census listed on page 2, Section B? **No** For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V. $ **0** Has any meal income been offset against
related costs? **No** Indicate the amount. $

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for
residents? **No** If YES, please indicate the amount of income earned from such a
program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **0**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other
times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such
transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Roenfeldt & Lockas P.C.** The instructions for the
cost report require that a copy of this audit be included with the cost report. Has this copy
been attached? **Yes** If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted ou
out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services
performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Pleasant View Luther Home, Inc.
Facility I.D. #0012864
09/01/03 Through 08/31/04

Page 21, Section G- Seminar Expense

Administration	$ 4,800
Chaplaincy-Social Services	1,286
Activities	329
MDS, Care Plans And In-Service	383
Rehabilitation	1,553
Skilled Therapy	2,074
Marketing/Fund Development	1,558
Housekeeping & Laundry	803
	$ 12,786
Less:Chaplaincy,Activities And Marketing	3,173
To Page 21, Section G-Seminar Expense	$ 9,613

Page 17, Line 23-Other Long Term Assets

Equity In Luther Place	$ (248,571)
Equity In Luther Estates	(231,423)
Due From Luther Estates	187,683
	$ (292,311)

Page 17, Line 36-Other Liabilities

Bank Overdrafts	$ 63,050
Reserve For Personal Allowance Funds	9,613
Reserve For Employee Health Insurance	(8,845)
Reserve For Restricted Gifts	16,090
Accrued Pension	38,464
	$ 118,372

Page 18, Line 15-Other

Decrease In Reserve For Restricted Gifts	$ 8,672
Net Income(Loss)-Related Organizations	(76,266)
Write Off Of Loans To Luther Place & Luther Estates	49,616
	$ (17,978)

Page 19-Reconciliation Of Net Income Per Public Aid Report To Net Incone Per Federal Income Tax Return

Net Income(Loss)-Public Aid Report	$ (619,173)
Net Income(Loss)-Related Organizations	(26,650)
	$ (645,823)

Page 3, Line 6, Column 3-Maintenance-Other

Repairs-Buildings	$ 122
Repairs-Equipment	26,270
Conferences	181
Exterminator	805
Truck Expense	7,724
Grounds Upkeep	843
	$ 35,945

Within the above breakdown, there are no items with a useful life of over one year.